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<u>REMARKS</u>

By the present amendment, claims 1-12, 20-23 and 25-32 have been canceled without prejudice or disclaimer.

Claims 13-19 and 24 are pending in the present application. Independent claims 13 and 24, and claims 14-19 dependent directly or indirectly on claim 13, are directed to a method of producing a polarizing plate.

In the Office Action, claims 1-11 and 20-32 are rejected under 35 U.S.C. 112, first paragraph, as not enabled. Further, in the Office Action, claims 1-5 and 20-28 are rejected under 35 U.S.C. 102(b) as anticipated by US 5,071,906 to Tanaka et al. ("Tanaka"), claims 6-7 and 29 are rejected under 35 U.S.C. 103(a) as obvious over Tanaka, claims 8-11 and 30-32 are rejected under 35 U.S.C. 103(a) as obvious over Tanaka in view of US 5,833,878 to Shinohara ("Shinohara"), and claim 12 is rejected under 35 U.S.C. 103(a) as obvious over Shinohara in view of Tanaka.

However, claims 13-19 and 24 are allowed in the Office Action. In this respect, it is noted that claim 24 is included in the 35 U.S.C. 112, first paragraph rejection but it is understood that this is a typographical error, since claim 24 is indicated as allowed both in the Summary of the Office Action and in "Reasons for Allowance" on page 8 of the Office Action.

In view of the above amendments canceling claims 1-12, 20-23, and 25-32, it is submitted that the rejections are moot.

In view of the above, it is submitted that the rejections should be withdrawn.

In conclusion, the invention as presently claimed is patentable. It is believed that the claims are in allowable condition and a notice to that effect is earnestly requested.

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In the event there is, in the Examiner's opinion, any outstanding issue and such issue may be resolved by means of a telephone interview, the Examiner is respectfully requested to contact the undersigned attorney at the telephone number listed below.

In the event this paper is not considered to be timely filed, the Applicants hereby petition for an appropriate extension of the response period. Please charge the fee for such extension and any other fees which may be required to our Deposit Account No. 50-2866.

Respectfully submitted,

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